

Financial Statements

Line Chosta Limited

For the 9 month financial period ended 31 March 2025

Registered number: 765790

Company Information

Director	John Bernard McCauley (appointed 12 June 2024)
Registered number	765790
Registered office	64c Heather Road Sandyford Industrial Estate Dublin 18 Dublin D18 WV83
Bankers	Allied Irish Bank Sandyford Business Centre Sandyford Dublin 18 Ireland
Solicitors	Beauchamps Riverside Two Sir John Rogerson's Quay Dublin 2 D02 KV60 Ireland

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Director's report

For the 9 month financial period ended 31 March 2025

The director presents his first annual report and unaudited financial statements for the 9 month financial period ended 31 March 2025.

Principal activities

The Company was incorporated on 12 June 2024. The Company is dormant and had no activity during the financial year.

Results and dividends

The profit for the 9 month financial period, after taxation, amounted to €NIL.

The directors have not recommended dividend.

Director and his interest

The director who served during the 9 month financial period was:

John Bernard McCauley (appointed 12 June 2024)

In accordance with Section 329 of the Companies Act 2014, the directors shareholding and movement of the 9 month period ended 31 March 2025, comprised of the 100 ordinary shares issued at €1 each by Company to the sole director of the entity. The sole director is also the ultimate controlling party.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at 64c Heather Road, Sandyford Industrial Estate, Dublin 18.

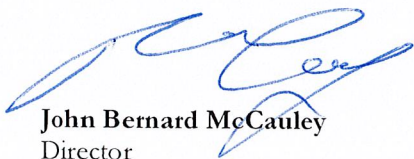
Post balance sheet events

There have been no significant events affecting the Company since the financial year end, which require adjustments to or disclosure in these financial statements.

This report was approved by the board on

5/2/2026

and signed on its behalf.



John Bernard McCauley
Director

Director's responsibilities statement

For the 9 month financial period ended 31 March 2025

The director is responsible for preparing the Director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date and of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

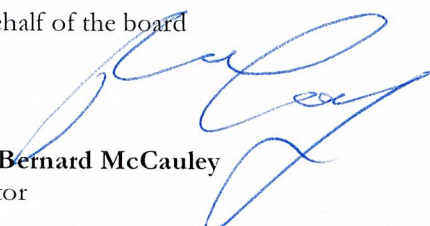
The director is responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Director's report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 8:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the 9 month financial period ended 31 March 2025.

On behalf of the board


John Bernard McCauley
Director

Date:

5/2/2026

Statement of comprehensive income

For the 9 month financial period ended 31 March 2025

The Company has not traded during the current period. During this period, the company received no income and incurred no expenditure and therefore made neither profit or loss.

The notes on pages 6 to 8 form part of these financial statements.

Statement of financial position

As at 31 March 2025

	Note	2025 €
Current assets		
Debtors: amounts falling due within one year	5	<u>100</u>
Net assets		
		<u>100</u>
Capital and reserves		
Called up share capital presented as equity	6	<u>100</u>
Shareholders' funds		
		<u>100</u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime and in accordance with the provisions of FRS102 Section 1 A for small entities.

The financial statements were approved:

John Bernard McCauley
Director

Date:

5/2/2026

The notes on pages 6 to 8 form part of these financial statements.

Statement of changes in equity

For the 9 month financial period ended 31 March 2025

	Called up share capital €	Total equity €
At 12 June 2024	-	-
Shares issued during the 9 month financial period	100	100
At 31 March 2025	100	100

The notes on pages 6 to 8 form part of these financial statements.

Notes to the financial statements

For the 9 month financial period ended 31 March 2025

1. General information

Line Chosta Limited is a private company limited by shares and was incorporated in the Republic of Ireland on 12 June 2024. The Company's accounting records are maintained at the company's registered office at 64c Heather Road, Sandyford Industrial Estate, Dublin 18.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the "Small Companies' Regime" in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

2.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.3 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

Notes to the financial statements

For the 9 month financial period ended 31 March 2025

2. Accounting policies (continued)

2.3 Financial instruments (continued)

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

There have been no significant judgements or estimates included in the preparation of the financial statements.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

5. Debtors

	2025
	€
Called up share capital not paid	100
	<u>100</u>

6. Share capital

	2025
	€
Authorised, allotted, called up and fully paid	
100 Ordinary shares of €1.00 each	100
	<u>100</u>

7. Transactions with directors

John Bernard McCauley, the director who is also the ultimate controlling party and therefore owns 100% ordinary shares issued by the company.

Notes to the financial statements

For the 9 month financial period ended 31 March 2025

8. Post balance sheet events

There have been no significant events affecting the Company since the financial year end, which require adjustments to or disclosure in these financial statements.

9. Ultimate controlling party

The ultimate controlling party is John Bernard McCauley.

10. Approval of financial statements

The director approved these financial statements for issue on 05/02/2026.